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VERNON RICHIE SHERIFF  
Greenville, Louisiana

Financial Statements  
With Independent Auditor's Reports  
As of and for the Year Ended June 30, 2000  
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Bureau Charge Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/29/00

**SCHOOL BOARD MEMPHIS**

Lexington, Louisiana

**Financial Statements****With Independent Auditor's Report****As of and for the Year Ended June 30, 2000****With Supplemental Information Schedule(s)****C O N T E N T S**

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**PLANNED PARADE SERVICE**  
10001118, 1/14/15 (188)  
101-164-1490 United Way 202, 2020

**CERTIFICATE**

Report on Compliance and on Internal Control  
over Financial Reporting Based on an Audit of  
Financial Statements Performed in Accordance  
with Environmental Auditing Standards

Page No.

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**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Auburnville, GA 31703  
215/442-7585  
Fax: 215/442-5455

**Independent Auditor's Report**

**VERNON PARISH SHERRIF**  
Greenville, Louisiana

I have audited the financial statements of the Vernon Parish Sheriff as of June 30, 2008, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit cannot detect, in a reasonable, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles, as used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Vernon Parish Sheriff at June 30, 2008, and the results of operations and changes in cash flows for the year then ended, in conformity with generally accepted accounting principles.

The audit is a deferred in several respects that are in various stages of completion and these all have adverse impact prospects as determined. Accordingly, no provision has been made for any liability that may result has been made in the accompanying financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated December 18, 2008, on my consideration of the internal control over financial reporting using types of compliance with certain provisions of laws, regulations, contracts, and grant or...

VERNON PERDUE JEFFREY  
Jeffrey City, Louisiana  
Audit Report, June 30, 2000

We audit this audit for the purpose of forming an opinion on the financial statements. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the Vernon Perdue Jeffery. Such information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements upon which we audited.

The honorable John S. Craft, succeeded the Honorable Frank W. Hensley as Sheriff of Vernon Parish on July 1, 2000. The financial activities mentioned in the accompanying financial statements pertain to the term of office of the Honorable Frank W. Hensley.

*John W. May*

John W. May  
Accounting Assistant  
December 1, 2000

VERNON PARISH SHERIFF  
Lumberville, Louisiana  
COMBINED FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2000

WATSON PAPER CO. INC.  
 (INCORPORATED IN CALIFORNIA)  
 211 WEST THIRD STREET, STOCKTON, CALIF.

Consolidated Balance Sheet, June 30, 1930

	1929-1930 Actual	1929-1930 Audited	1928-1929 Actual	1928-1929 Audited
<b>ASSETS AND OTHER DEBITS</b>				
Cash				
Land and other improvements	1124,324	1124,324	1074,114	1074,114
Investments	180,874	180,874		
Land, buildings, and equipment				13,404
Other debits				
Should be included in other debits if not shown to be included in other debits or general fund (see page 10)				
<b>Total Assets and Other Debits</b>	<b>1305,198</b>	<b>1305,198</b>	<b>1074,114</b>	<b>1087,518</b>
<b>LIABILITIES, DEBTS AND OTHER CREDITS</b>				
Liabilities				
Accounts payable	414,700	414,700	414,700	414,700
Deferred payments	20,474	20,474		
Due to bank (notes and others)				
Unpaid interest on bonds				
Unpaid interest on notes				
<b>Total Liabilities</b>	<b>435,174</b>	<b>435,174</b>	<b>414,700</b>	<b>414,700</b>
Capital				
Common stock - authorized to be paid in full (see page 10)				140,174
Unpaid interest on bonds				
Unpaid interest on notes				
Unpaid interest on bonds				
Unpaid interest on notes				
<b>Total Capital</b>	<b>869,998</b>	<b>869,998</b>	<b>659,414</b>	<b>672,818</b>
<b>Total Liabilities, Debts and Other Credits</b>	<b>1305,172</b>	<b>1305,172</b>	<b>1074,114</b>	<b>1087,518</b>

The accompanying notes are an integral part of these statements.









**STATE OF NEW YORK**  
**OFFICE OF THE COMPTROLLER**  
**ALBANY, NEW YORK**

**Statement of Receipts, Disbursements, and Changes Fund Balance**  
**For the Year Ending June 30, 2000**

	2000-2001 Actual	1999- 2000 Actual	2000-2001 Budget	2000-2001 Actual	2000-2001 Budget
<b>REVENUES</b>					
Administrative Services	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
Employee Services					
Social Security	75,000	75,000	75,000	75,000	75,000
Unemployment Insurance	500,000	500,000	500,000	500,000	500,000
State Pension					
Fees, charges, and rental income	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Miscellaneous	50,000	50,000	50,000	50,000	50,000
Total revenues	\$4,950,000	\$4,950,000	\$4,950,000	\$4,950,000	\$4,950,000
<b>DISBURSEMENTS</b>					
Administrative Services					
Employee Services	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
Social Security	75,000	75,000	75,000	75,000	75,000
Unemployment Insurance	500,000	500,000	500,000	500,000	500,000
State Pension					
Fees, charges, and rental income	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Miscellaneous	50,000	50,000	50,000	50,000	50,000
Capital expenditures					
Construction					
General	100,000	100,000	100,000	100,000	100,000
Highway	100,000	100,000	100,000	100,000	100,000
Other	100,000	100,000	100,000	100,000	100,000
Total	300,000	300,000	300,000	300,000	300,000
Equipment					
General	100,000	100,000	100,000	100,000	100,000
Highway	100,000	100,000	100,000	100,000	100,000
Other	100,000	100,000	100,000	100,000	100,000
Total	300,000	300,000	300,000	300,000	300,000
Total capital expenditures	600,000	600,000	600,000	600,000	600,000
Other					
General	100,000	100,000	100,000	100,000	100,000
Highway	100,000	100,000	100,000	100,000	100,000
Other	100,000	100,000	100,000	100,000	100,000
Total	300,000	300,000	300,000	300,000	300,000
Total disbursements	\$4,950,000	\$4,950,000	\$4,950,000	\$4,950,000	\$4,950,000
<b>CHANGES IN FUND BALANCE</b>					
Beginning balance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Add: Revenues	3,950,000	3,950,000	3,950,000	3,950,000	3,950,000
Less: Disbursements	(3,950,000)	(3,950,000)	(3,950,000)	(3,950,000)	(3,950,000)
Total change	\$0	\$0	\$0	\$0	\$0
Ending balance	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

Continued

The accompanying notes are an integral part of this statement.

UNITED STATES NAVY  
 1615 FIFTH STREET  
 WASHINGTON, D.C. 20380-5000

Statement of Revenues, Expenditures, and Change Fund Balance  
 for the Fiscal Year 1995 (for 1995)  
 for the Year Ending June 30, 1995

	1995-1996 \$1,000	1995-1996 \$1,000	1995-1996 \$1,000	1995-1996 \$1,000	1995-1996 \$1,000
OTHER REVENUES (EXPENSES)					
Interest and Dividends (1)					
Interest and Dividends (2)					
Interest and Dividends (3)					
Interest and Dividends (4)					
Interest and Dividends (5)					
Interest and Dividends (6)					
Interest and Dividends (7)					
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Interest and Dividends (94)					
Interest and Dividends (95)					
Interest and Dividends (96)					
Interest and Dividends (97)					
Interest and Dividends (98)					
Interest and Dividends (99)					
Interest and Dividends (100)					

(1) See Exhibit

For complete details, see the financial part of this statement.

# Statement 4

COOKS FISHING SERVICE  
 PO BOX 100, Louisiana  
 MOBILE, ALA 36688-1000 - 1800 691 52 1000

Statement of Receipts, Expenses, and Changes in Assets/Liabilities  
 For the Year Ended June 30, 1980

NET ASSETS, BEGINNING	
.....	
Receipts from customers and others	44,000,000
.....	
OPERATING EXPENSES	
Cost of food and	80,000
supplies and other expenses	80,000
.....	
Total expenses	179,150
.....	
OPERATING INCOME (LOSS)	179,150
.....	
NET INCOME (LOSS) IN PERIODS OF YEAR	70,400
.....	
NET INCOME (LOSS) AT END OF YEAR	400,170
.....	

The accompanying notes are an integral part of this statement.

Statement 1

VERNON PARTIAL CORP  
 10000 N. 10th St  
 Minneapolis, MN 55412-1100 • (612) 338-1000

Statement of Cash Flows  
 for the Year Ended April 30, 2000

Cash Flows from operating activities:	
Cash received from sales to customers	1181,000
Cash disbursed for goods and services	(118,000)
Net cash provided directly by operating activities	1063,000
Net income (loss) on cash and cash equivalents	1064,000
Cash and Cash Equivalents at Beginning of Year	41,000
Cash and Cash Equivalents at End of Year	1079,000
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	100,000
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase (decrease) in inventory	(36,000)
Net Cash Provided (used) by Operating Activities	64,000

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**Keywords:** child sexual abuse; disclosure; social support

1000

At the chief law enforcement office of the parish, the sheriff has the responsibility for creating, disseminating and implementing the operational objectives of the program. The sheriff provides protection to the residents of the parish through 1916 patrols and investigations and serves the residents of the parish through 1916 School of Neighborhood Watch programs and other programs, if others. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Environmental Accounting Standards Board (EASB) document No. 14 establishes criteria for determining the environmental reporting entity and component units that should be included within the reporting entity. EASB No. 14 states that an independently elected official, governing body and an equal or greater unit is usually independent, nonaffiliated is a separate government reporting entity. The criteria include all funds, account groups, institutions, or others that are within the reporting government's jurisdiction.

**Abstract**

11

**VERMONT PART OF THE GENERAL  
LAW, TITLE, CHAPTER 10  
PART 10-101. Financial Statements  
10-101.1**

A fund is a separate accounting entity with a self-balancing set of accounts that comprises the assets, liabilities, fund equity, revenues, and expenditures. In the other hand, an account group is a financial reporting device employed to provide accountability for certain assets and liabilities that are not reported in the funds because they do not directly affect net expendable available financial resources.

Funds of the agency are classified in three categories: governmental (General Fund), proprietary (enterprise) fund, and fiduciary (agency) funds. These funds are described as follows:

**General Fund**

The General fund, as provided by Vermont Revised Statutes 30:1426, is the principal fund of the agency. It is the main source of revenue for the operations of the agency's office. The agency's primary source of revenue is as follows: the federal aid for the enterprise, federal, state, county, and various federal commissions or state revenue sharing. Other sources of revenue include donations, civil and criminal law, and other. General operating expenditures are paid from this fund.

**Enterprise Fund**

The enterprise fund, operated either as a business enterprise, is composed of the income community fund which sells state in Vermont.

**Agency Funds**

The agency funds are used as disbursements for civil rights, cash bonds, travel, law, and other. Disbursements from these funds are made to various other agencies. Disbursements to civil, or other, in the agency provided by law. The agency funds are subject to various federal laws, regulations and do not involve government, or revenue of operations.

**B. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the accounting entries. Revenues of the governmental (General) and fiduciary (Agency) funds are recognized at the time of the receipt of the cash. The General Fund is accounted for using a time of receipt basis. The agency funds are subject to various federal laws, regulations and do not involve government, or revenue of operations. The General fund uses the following practices in recording revenues and expenditures:



**VIRGINIA POWER SHIRIFF**  
Lynchburg, Virginia  
Notes to the Financial Statements  
(Continued)

**Revenues**

Ad valorem taxes and the related state revenue sharing are reported in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and placed in a deferral in lieu and second-day and double on the date the tax bills are filed with the receiver of Surrogate, Loudoun County District Justice 47,1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sherriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is distributable.

Substantially all other revenues are recognized when received by the sherriff.

Based on the above criteria, ad valorem tax, the related state revenue sharing, intergovernmental revenues, and fees, charges, and commissions for services are treated as receivable as current.

**EXPENDITURES**

Expenditures are recorded under the modified accrual basis of accounting when the related fund liability is incurred.

**OTHER FINANCING SOURCES (USE)**

Proceeds from the sale of general fixed assets, insurance reimbursements on damaged property, etc., are accounted for as other financing sources and are recognized when received. Financial assets acquired through capital issues, installment purchase contracts, etc., are recorded as expenditures and are financing uses at the time of acquisition.

**VERNON BANKING COMPANY**  
Louisville, Kentucky  
Balance as per Financial Statements  
Indicated:

**E. BUDGET PRACTICES**

A proposed budget is submitted to the official board at least ten days prior to a public hearing. The public hearing is held at the Board's office during the month of June for comments from taxpayers. The proposed budget, prepared on the basis of the annual basis of accounting, is adopted by the Board prior to June 30 of each year. The budgets are legally adopted and attached as necessary, by the Board. All appropriations lapse at year end. Before a system of accounting accounting and financial integration of the budget with the existing system is achieved a management control device, however, periodic budgetary comparisons are made. Budgets included in the accompanying financial statements include the final adopted budget.

**F. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in letter cash, demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in income-producing funds with original maturities of generally 90 days or less and subsequently purchased at maturity. Under state law, the Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks or in the United States and national banks having their principal offices in Louisiana.

**G. INVENTORY**

Inventory of the National Food consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided to the Food Distribution Program (FDP) (USDA). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures when the National Food is sold. Inventory is usually offset by a corresponding fund balance which indicates that it does not constitute available financial resources even though it is a component of net current assets.

Inventory of the proprietary fund consists of purchased commodities items, including such items, seeds, tobacco products, etc. Purchased commodities from and sold on the gross profit basis using the first-in, first-out (FIFO) cost flow assumption.

**H. FIXED ASSETS**

Fixed assets of governmental fund are recorded as expenditures at the time they are acquired, and the related assets are capitalized (reported on the general fund asset account group). Assets include an initial value, such as value in and selling price, and an estimated value. No depreciation has been provided on general fund assets. Assets include 50 per cent of the fixed assets being sold as an asset (initially) and 50 per cent of the remaining 50 per cent of the estimated initial cost, based on estimated cost of similar items.

**MINNESOTA BALANCE SHEET**  
**Lawrence J. Matthews**  
**Mayor, in the Probation Department**  
**City of Seattle**

**1. LONG TERM DEBT**

Long term debt assumed to be financed from the General Fund is reported in the general fund's debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the Debt Service Fund when due.

**a. DEFERRED ANNUITIES**

Full-time employees of the Sheriff's office, depending on length of service, were from 5 to 20 days of vacation and sick leave each year. Vacation leave may be taken on the year quarter. Accumulated leave is not paid upon termination of employment. As June 30, 1988, there are no accumulated and stated benefits relating to vacation and sick leave that require disclosure or accrual in accordance with generally accepted accounting principles.

**b. TOTAL LIABILITIES BALANCE SHEET**

The total column on the balance sheet is certified Representative only as follows: This is presented only as illustrative financial and data. Data on this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated.

**2. LIMITED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized	Levied	Collected
	<u>Dollars</u>	<u>Dollars</u>	<u>Dollars</u>
for Improvement District	0.00	0.00	000
for Improvement District	0.00	0.00	000

**3. CASH AND CASH EQUIVALENTS**

As June 30, 1988, the Sheriff has cash and cash equivalents (bank balances) as follows:

Cash	00,000
Interest-bearing demand deposits	1,280,122
Total	<u>1,280,122</u>

**NEWTON COUNTY SHERIFF**  
**Condition: Confined**  
**Notes to the Financial Statements**  
**(Continued)**

upon state law, these deposits for the resulting cash balances must be turned to Federal deposit insurance or the plan of securities owned by the fiscal agent bank. The latest date of the pledged securities was the Federal deposit insurance held at all times, which was subject to deposit with the fiscal agent. These securities were in the name of the accounting entity in the trust department of the fiscal agent bank. At June 30, 2000, the sheriff has \$1,500,000 in securities pledged back to general. These balances are secured from risk by \$500,000 of Federal deposit insurance and \$1,000,000 of pledge protection held by the fiscal agent bank in its trust department.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Newton County State \$1,500,000, having a claimable right to the securities held in the trust department and held the pledged securities in the 10 days of being required by the sheriff that the fiscal agent has failed to be specified bonds upon demand.

**4. RECEIPTS**

The receipts as of June 30, 2000, are as follows:

	General	Agency	Total
Source of Receipts	Fund	Funds	
By various taxes	140,000		140,000
Intergovernmental receipts	57,774		57,774
Fees, charges, and other miscellaneous services	21,114		21,114
Gift and received fund	21,140		21,140
Transfer and receipt of payments	200,000		200,000
Other	66,000		66,000
Total	<u>506,028</u>	<u>000</u>	<u>506,028</u>

**5. CHANGES IN FUND ASSETS**

A summary of changes in general fund assets follows:

	Asset	Beginning	Increased	Total
Beginning Balance	\$111,279	\$1,500,000	\$1,611,279	\$1,611,279
Appropriations			200,000	200,000
Reversions			(200,000)	(200,000)
Ending Balance	<u>\$111,279</u>	<u>\$1,500,000</u>	<u>\$150,000</u>	<u>\$1,611,279</u>

**BIRMINGHAM PARISH SHERIFF**  
Legislative Committee  
Report to the Legislative Committee  
(Continued)

**6. PENSION PLAN**

Substantially all employees of the Parish Parish Sheriff's office are members of the Louisiana Judicial Pension and Relief Fund System, a multiple employer pension plan. Local employees are covered under JPRS1, controlled and administered by a separate Board of Trustees.

All members and all dependents who are found to be physically fit, who were at least 1800 per month, individuals between the ages of 18 and 50 at the time of official retirement, are eligible to participate in the System. Employees are eligible beginning at or after age 45 with at least 15 years of credited service and receive a benefit payable monthly for life, equal to a percentage of their final average salary for each year of creditable service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 3.25 per cent for each year of actual service to at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 per cent of their final average salary. Final average salary is the employee's average salary over the 30 consecutive or closest months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions are entitled to a refund of 50 and receive the benefit accrued in their plan of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also entitled to what early retirement benefit between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled to age 55. No System plan provides death and disability benefits. Benefits are administered by state officials.

Members are required to make payments to contribute 5.00 percent of their annual covered salary and the employer is required to contribute an amount as originally determined rate, the current rate is 5.75 percent of salary covered covered. Contributions to the System include an amount of one percent of the wages which is not collectible for the first 10% of each month and a third a percentage from the State of Louisiana. The contribution requirements of plan members and the employer are stipulated and can be assessed by state officials. As provided by Louisiana Revised Statute 11:69, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System for the years ending June 30, 1980, 1985, and 1990, were \$119,415, \$198,707, and \$184,023, respectively, equal to the required employer's contributions for each year.

The System through an annual public available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Judicial Pension and Relief Fund, Post Office Box 1040, Baton Rouge, LA 70804, or by calling (225) 387-2199.

**WINSTON-SALEM, NORTH CAROLINA**

Legislation: Taxpayers  
 Notes to the Financial Statements  
 (continued)

**T. CHANGES IN ASSET FUND BALANCES**

A summary of changes in asset fund balances due to taxing bodies and others is follows:

	<u>Asset Fund</u>			
	<u>Debit</u>	<u>Due</u>	<u>Credit</u>	<u>Balance</u>
Balance at June 30, 1998	100,000	100,000	0.00	100,000
Other tax	0.00	0.00	0.00	0.00
Other funds	0.00	0.00	0.00	0.00
Balance at June 30, 1999	100,000	100,000	0.00	100,000

**U. TAXES PAID UNDER PROTEST**

North Carolina General Statute 201-206 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amount, the funds are held pending outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due, with interest at the rate of 6 per cent per annum from the date the funds were received by the tax collector. The following is a summary of amounts in the taxes paid under protest as recorded in the Tax Collection Agency Fund:

Balance, June 30, 1998	0.00
Additions:	
Taxes	100,000
Interest	0.00
Settlements (in taxing bodies and others)	0.00
Balance, June 30, 1999	100,000

**TURNER PAPER CORP.**  
**Assets, Liabilities**  
**Notes to the Financial Statements**  
**Continued**

**9. DEBTS IN BOND OR LONG-TERM DEBT**

The following is a summary of general long-term debt transactions during the year:

	Definition of Indebtedness	Installment Payments	Total
Balance at June 30, 1988	31,595,388	899,739	32,495,127
Additions		69,847	69,847
Reductions	<u>(381,500)</u>	<u>(109,890)</u>	<u>(491,390)</u>
Balance at June 30, 1989	<u>31,213,888</u>	<u>789,849</u>	<u>32,003,737</u>

The \$3,086,800 Junior Secured Revolving Certificates of Indebtedness dated December 31, 1988, is payable in installments through December 1, 2003 and bears an interest rate of 6 per cent per annum. Principal and interest payments are made from the EBITD Service Fund.

The actual requirements to amortize the outstanding certificates of indebtedness, including interest of \$699,853, is as follows:

Face Amount due 20	
1990	138,888
1991	594,368
1992	<u>367,368</u>
Total	<u>1,100,624</u>

**FORUM PAPER SHERRIFF**  
**Lebanon, Louisiana**  
**Notes to the Financial Statements**  
**Continued**

The following schedule presents a summary of the capital lease commitments as of June 30, 2003:

	Present Value of Minimum Lease Payments		Total Minimum Lease Payments
	<u>Lease Payments</u>	<u>Interest</u>	<u>Lease Payments</u>
Total	<u>160,748</u>	<u>62,749</u>	<u>223,497</u>

The following is a schedule of the future minimum capital lease payments, together with the present value as of the end of each lease period:

<u>Total - End of June 30</u>	
2003:	
2004:	166,700
2005:	17,798
2006:	<u>2,891</u>
Total minimum lease payments:	<u>187,389</u>
Less - amount representing interest:	<u>63,892</u>
Present value of net minimum lease payments:	<u>123,497</u>

**10. RISK MANAGEMENT**

The Sheriff's Office is exposed to various risks related to torts, thefts of, damage to, and destruction of, facilities, servers and collections, injuries to employees, and natural disasters.

Lebanon has provided that the Sheriff may join with other sheriffs in form to form and risk management agency for risk management and administration or an inter-jail risk management program. The Forum Parish Sheriff has joined together with other sheriffs to form the Louisiana Sheriff's Risk Management Program, a public entity risk pool currently operating as a common risk management and insurance program for Louisiana sheriffs. The Sheriff pays annual premium to the pool for its general and professional liability insurance coverage.

The agreement for formation of the Louisiana Sheriff's Risk Management Program, administered by the Louisiana Sheriff's Association, provides for the pool to be a self-insuring through member premiums and will reimburse members' economic losses for claims in excess of \$1,000,000 for each insured event. The Sheriff estimated the range of potential losses, if any, to be borne by the government will not exceed the available insurance coverage.



**INSTITUTIONS SHERRIF**  
Liquidity, Capital and  
Return on Investment Statement  
11/01/2000

The Institutions Sherrif's Risk Management Program has published its new financial report which can be obtained from the Institutions Sherrif's Association, 1015 Richardson Blvd., Suite 2000, LA 33004.

In addition to the above, the Sherrif has acquired commercial insurance for all the above mentioned risks and settled claims resulting from these risks and has received commercial insurance coverage in any of the past three fiscal years.

**10. LITIGATION AND CLAIMS**

As of 10/10/2000, the Sherrif is involved in several lawsuits involving damages to assets of 100,000, (total covered) for the Sherrif has stated that no settlement occurred on any and/or all of these suits and/or covered insurance liability insurance coverage required by the Sherrif through commercial insurance.

**VERMILION PARISH SHERIFF**  
**Louisiana, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULE**

As of June 30, 2008, and For the Year Then Ended

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SHERIFF'S FUND** -- accounts for funds held in civil suits, sheriff's sales, and attachments. It also accounts for collection of bonds, fines, and costs and payment of these collected to the recipients in accordance with applicable law. The Sheriff's fund is comprised of the Civil, Bond, and Fines and Costs funds of the sheriff.

**TAX COLLECTION FUND** -- Article V, Section 12 of the Louisiana Constitution of 1974 provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

**INMATE FUND** -- accounts for money deposited by various prisons (mainly while incarcerated by the sheriff). Billed weekly and monthly (in cash) to the inmate). Deductions taken to the credit of a prisoner are refunded upon release or transfer to another prison.







**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control systems and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the results of the financial statement audit.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

50 Terry Avenue  
Alexandria, LA 71303  
504/447-3548  
Fax: 504/442-9485

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
CONFORMING AUDITING STANDARDS**

**NORTHEN PARISH SHERIFF**  
Bossier Parish, Louisiana

I have audited the financial statements of the Northern Parish Sheriff as of and for the year ended June 30, 2008, and have issued my report thereon dated December 31, 2008. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits (collectively, Government Auditing Standards), issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the compliance with certain provisions of laws, regulations, contracts and grants, requirements with which organizations have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions that have an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the internal control over financial reporting in order to determine auditing procedures for the purpose of expressing my opinion on the financial statements and to be prepared to identify any internal control over financial reporting. My consideration of the internal control over financial reporting was for the purpose of determining the nature, timing, and extent of internal control over financial reporting that might be material weaknesses. A material weakness is a deficiency in the design or operation of one or more of the internal control components that may result in a relatively low level of the risk that misstatements, if any, that would be material to the financial statements will occur that may not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and the internal control that I consider to be material weaknesses.

**Yusuf, Paulin Sheriff**  
Capitaliz. Conditions  
Conditions and Interest Capital Report  
(continued)

*After Four Audit Findings*

The audit for the year ended June 30, 1959, disclosed as instances of noncompliance that were required to be reported under Government Auditing Standards or various findings the following capital and financial conditions, and the specific items were considered to be material weaknesses.

*General*

This report is intended for the information of the audit committee, management, and state regulatory agencies and is not intended to be used should not be used by anyone other than their specified parties.

*John H. May*

Yusuf B. May  
Alexandria, Louisiana  
September 21, 1960